

KCGIS CENTER: 2013-2014 FUNDING, RATE SETTING, AND BILLING

Introduction

The King County Geographic Information System (KCGIS) is a coordinated regional geographic information resource, organized to meet the business needs of King County, local agencies, and the general public.

KCGIS is comprised of both the King County GIS Center (an internal service fund, responsible for core GIS resources and enterprise services for the entire County) and business specific activity in various GIS programs distributed across other County departments.

KCGIS activity is coordinated by means of a management level GIS Oversight Committee and an operational level GIS Technical Committee.

KCGIS organization, governance, and operations are described in detail in the annual KCGIS Operations and Maintenance Plan.

This document describes the background and details of the King County GIS Center (KCGIS Center) internal service fund, the funding, rate setting, and billing methodology used by the fund, and the current 2013-14 budget and financial plan of the fund.

The King County Geographic Information Systems Fund

Enabling Legislation:

On December 13, 2001 the King County Council approved ordinance 2001-0555 (enactment 14270) creating the King County Geographic Information Systems Fund. Partial text of the ordinance follows:

AN ORDINANCE creating the geographic information systems fund, classified as an internal service fund, for the purpose of accounting for financial resources for the full costing of operating, maintaining and enhancing automated geographic information systems that serve both county agencies and external customers; providing for the transfer of geographic information systems assets from the information and telecommunication – data processing fund; amending Ordinance 12076, section 10, as amended, and K.C.C. 4.08.025, as amended, and adding a new section to K.C.C. chapter 4.08.

PREAMBLE:

Due to the reorganization of the county's geographic information systems resources into an internal services section within the department of natural resources and parks, it is desirable to create a new geographic information systems internal services fund for the purpose of accounting for financial resources for the full costing of operating, maintaining and enhancing automated geographic information systems.

Effective January 1, 2002, accumulated undesignated fund balance of two hundred fifty thousand dollars is hereby transferred from the information and telecommunication - data processing fund to the geographic information systems fund. This represents the estimated share of the information and telecommunication - data processing fund's undesignated fund balance that has been contributed by geographic information systems operations.

On July 11, 2011 the Council approved ordinance 2011-0154, transferring the KCGIS Fund from DNRP to the newly formed King County Department of Information Technology (KCIT). The text of the appropriate section of the King County Code reads:

4.08.275 Geographic information systems fund.

A. There is hereby created the geographic information systems fund, classified as a[n] internal service fund, for the purpose of accounting for financial resources for the full costing of operating, maintaining and enhancing automated geographic information systems that serve both county agencies and external customers. For the purpose of this section, "full costing" means all costs associated with operation, maintenance, rental, repair, replacement, central service cost and department overhead allocation.

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B. The director of the department of information technology or the director's designee shall be the fund manager and shall establish charges to recover full costing for geographic information systems fund services and operations.

C. Annual appropriations of revenues, beginning in 2002, shall be included in the budgets of those agencies and funds either benefiting from the centralized geographic information systems or receiving services from staff budgeted in geographic information systems fund, or both, which revenues shall be transferred to geographic information systems fund monthly. (Ord. 17142 § 11, 2011: Ord. 14270 § 2, 2001).

The King County geographic information systems fund operates under the name King County GIS Center (KCGIS Center).

King County Internal Service Fund Purpose, Benefits, & Responsibilities:

King County Code gives internal service funds full financial and operational responsibility to provide designated services. Agencies receiving services or benefiting from internal service fund activities are required to budget for internal service fund costs. In addition, the KCGIS Center fund is chartered to operate on an entrepreneurial basis – both within the county and externally.

The benefits of an internal service fund include:

- Develop annual budget, free from non-fund business interference
- Manage fund finances and carry savings forward from year to year
- Develop cash reserves for specific long term needs
- Own equipment & assets
- Develop staff resources to meet business needs

The responsibilities of an internal service fund include:

- Develop annual budget and workplans within the context of countywide goals
- Manage budget, finances, & assets
- Pay all direct and overhead costs:
 - Staff salary & benefits
 - Hardware, software, furniture, equipment, supplies, & services
 - Training costs
 - Office space rent, phones, email, WAN/LAN
 - All other overhead costs, from audit services to vehicle rental
- Develop customers and ensure revenue to fund operations

KCGIS Center Fund Accounting Structure:

Effective January 1, 2012, the KCGIS Center became part of the King County Department of Information Technology (KCIT). At the same time the KCGIS Center transitioned along with the rest of King County to the new Enterprise Business System (EBS) accounting and financial management system developed as part of the County's Accountable Business Transformation (ABT) project. Appendix D describes the accounting structure and financial systems used by the KCGIS Center prior to EBS.

KCGIS Center General Ledger Accounting Codes:

| | |
|--------------|----------------------|
| Fund number: | 000005481 |
| Fund Name: | KING COUNTY GIS FUND |
| Department: | A01100 |
| Division: | D01100 |
| Cost Center: | 011000 |

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KCGIS Center EBS Financial System Project Expenditure and Revenue Accounting Codes (POETA Codes):

| | |
|----------|---------|
| Project: | 1001485 |
| Org: | 011000 |
| Expense: | TBD |
| Task: | 001 |
| Award: | TBD |

For budgetary and accounting purposes, each County agency generally includes funds for KCGIS Center services in a designated expenditure account within the appropriate budget. The KCGIS Center budgets and accounts for revenue in corresponding revenue accounts. These expenditure and revenue accounts correspond to the KCGIS Center's three business lines.

The designated County accounts for KCGIS Center internal service fund services are:

| Business Line | Client Agency Expense Account | KCGIS Center Revenue Account | EBS Expenditure Type | Smart Spreadsheet Crosswalk | BARS |
|----------------------------------|--------------------------------------|-------------------------------------|-----------------------------|------------------------------------|-------------|
| GIS Enterprise Operations | 55026 | 44020 | 55026 GIS O AND M | 55026U | 00090 |
| GIS Client Services | 55051 | 44021 | 55051 GIS CLIENT SERVICES | 55051U | 00091 |
| GIS Matrix Services | 55052 | 44022 | 55052 GIS MATRIX SERVICES | 55052U | 00092 |

Miscellaneous KCGIS Center Financial Identification:

| | |
|--------------------------------|-------------|
| KCGIS Center Federal Tax ID #: | 91-6001327 |
| KCGIS Center DUNS #: | 13-838-9148 |
| KCGIS Center CCR #: | WPA3SC |
| KCGIS Center Washington UBI #: | 602 225 054 |

KCGIS Center financial reports are available online within King County via the county's Oracle Discoverer Financial reporting System.

KCGIS Center Funding, Rate Setting & Billing Methodology

General Principles:

The KCGIS Center segments its operations into three 'business lines' each focused on common GIS services and resources. Each business area focuses on the unique value of the specific services offered. Each business line also supports a logical cost allocation methodology to help GIS users understand the basis for individual GIS service cost components. A clear understanding of logical cost components for GIS services allows end user agency managers to make an informed business decision on how to use GIS as a tool for their agency's operations.

Each of the three KCGIS Center business areas (Enterprise GIS Operations, GIS Client Services, and Matrix GIS Staffing Services) share common management and rate setting principles:

- Each business area benefits by shared management, administration, and overhead.
- Costs for shared functions are allocated fairly to each business area.
- Costs specific to a business area are fully allocated to that business area.
- Each business area is fully funded by its own customer base.

KCGIS Center operating costs fall into three broad categories:

- Labor costs (wages & benefits)
- Overhead costs (O/H – includes County and department overhead, rent, phones, email, OIRM, finance, etc.)

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- Other direct costs (ODC's – include supplies, services, hardware, software, training, etc. Also included is an annual allocation to the KCGIS Center's long-term equipment replacement fund reserve.)

KCGIS Center rates are designed to collect revenue from its customers in two broad areas:

- Revenue sufficient to cover costs as authorized by MKCC 4.08.275
- Revenue sufficient to ensure sound financial fund management, including designated fund reserves and a fund surplus target in accordance with financial plan policies.
- Revenue to fund certain 'mandated and business foundation' (M&BF) services for KCIT.

To ensure that customers fully fund appropriate costs, and to ensure the fair allocation of costs for shared services, a detailed budget/rate development spreadsheet is used to account for all planned costs and to determine a rate that will recover sufficient revenue within each business area.

Overhead Allocation Practices:

KCGIS Center internal management and administrative support costs are allocated to the three business lines as part of the budget development process, based on a calculation of actual costs.

Other KCGIS Center overhead costs (other internal services, general fund overhead, KCIT overhead, rent, etc.) are allocated to the three 'lines of business' based on a calculation of significant budget factors, including:

- FTEs
- Major non-FTE specific office resources (server room & training room)
- Dedicated servers
- Major GIS database resources
- Major GIS application resources
- Level of GIS governance involvement

Financial Plan

Each county internal service fund updates its financial plan as part of the annual budget process. The financial plan depicts high-level fund balance, rates, revenue, expenditure, and reserve amounts for the proposed budget within the context of two years before the proposed two-year budget and two years after. The financial plan notes are used to clarify assumptions, set target levels for certain under expenditures, establish the policy basis for designated and fund reserves, as well as for the 'Ending Fund Balance Surplus.'

The County's Office of Strategy, Performance and Budget (PSB) uses the financial plan to assess the immediate and long-term viability of the proposed budget. In some years the budget office may mandate underexpenditure targets, an increase in rates, or both to ensure that the fund remains viable. The financial plan is included as part of the budget submittal.

Enterprise GIS Operations (O&M):

The KCGIS Center's core business line is built around enterprise GIS infrastructure and operation services. Specific enterprise GIS operation services are defined on an annual basis in consultation with the King County GIS Technical Committee (comprised of a representative from each County agency that has 'desktop' GIS users). For KCGIS' 2013-14 budget years these services will be provided by 11.20 FTEs and include:

- KCGIS Center management
- KCGIS governance support (oversight & technical committees, standards & best practices, and annual KCGIS O&M Plan)
- KCGIS program coordination (agency support & marketing)
- Regional GIS contact and coordination
- Spatial Data Warehouse operation and management (SDW administration, content management & metadata management)

- KCGIS Website management
- GIS productivity applications development & management (back-end apps, Web front-end apps, & client end-user apps)
- Data maintenance coordination (coordinate agency data maintenance & QC, external data acquisition & designated enterprise data maintenance)
- Regional imagery acquisition program
- GIS-related contract management, including Esri enterprise license agreement and enterprise license management (ELM) based Esri software access
- Education & Outreach (brownbag training, help desk, custom GIS training class development, regional KCGIS User Group)
- Coordination of designated countywide priority GIS initiatives

A key characteristic of most (but not all) core services for enterprise GIS operations is that they are 'fixed-cost' in nature. Total budget costs can be increased or decreased by adding or removing entire 'service offerings,' but costs are typically not greatly effected by the total number of individual users or by the number of agencies that fund the services.

The KCGIS Center develops a preliminary budget to cover proposed enterprise GIS operation services levels for the coming year, in consultation with the Technical Committee. This proposed budget is presented to the GIS Oversight Committee, comprised of managers with budget authority for the major departments served by KCGIS. The GIS Oversight Committee works with KCGIS through the budget development process on two major high-level components of the budget: a) total budget amount, and b) cost allocation model.

The GIS Oversight Committee considers the business value of each of the core enterprise GIS services being proposed. The KCGIS budget typically includes specific FTE and cost allocation for each service offering, to allow a business analysis of the value of providing the service.

As the GIS Oversight Committee considers the proposed budget, they also review the O&M funding allocation model. The KCGIS Center's O&M funding model is based on the following premises:

- Enterprise Operations can be defined into discrete categories of GIS services
- The level of work effort and total cost to provide each category of GIS services can be determined objectively via the KCGIS Center's Time Recording System (TRS) and by KCGIS financial records
- Distinct GIS user communities can be identified and costs for each of the categories of GIS services can be objectively allocated to one or more of the user communities
- The level of use or benefit for individual agencies within each GIS user community can be measured objectively and O&M costs allocated to each agency on the basis of actual use or benefit

The KCGIS Center allocated all its proposed 2013-14 budget Enterprise GIS Operations costs into 23 discrete categories of services, based on actual level of effort as documented in TRS. Six distinct GIS user communities were identified (oversight committee sponsors, technical committee members, desktop GIS users, Web based GIS users, GIS imagery users, and ELM based GIS software users). The total cost for each category of GIS services was allocated proportionately to each GIS user community benefiting from the service. The total cost allocated to each GIS user community was allocated to individual agencies within the community on the following basis:

- GIS Oversight Committee sponsors: DOT, DNRP, and DDES are allocated these costs at a 1:1:0.5 ratio. These costs are mostly related to services that support KCGIS governance, standards, outreach efforts, and priority initiatives. This community represents county agencies that have the most significant investment in GIS for their internal operations. These agencies also provide a significant proportion of enterprise GIS data maintenance for KCGIS.
- GIS Technical Committee members: Each of 17 agencies with desktop GIS activity has Technical Committee membership and each is allocated these costs on an equal basis. Costs are related to services that support governance, standards, the spatial data warehouse, back-end applications,

data maintenance/coordination, and priority initiatives. This community represents the business and/or technical coordination of GIS services for business end-users in county departments.

- Desktop GIS Users: Agencies are allocated costs that benefit desktop GIS users on the basis of the number of desktop GIS users within each agency. These costs are related to services that support standards, the spatial data warehouse, front-end applications, data maintenance/coordination, training/help desk support, and priority initiatives. This community represents KCGIS end users that use desktop GIS and costs are based on the actual number of GIS 'seats' within each department. Seats are defined as software licenses that can access the KCGIS Data Warehouse and hence benefit from the level of effort and cost to maintain and operate the warehouse.

The O&M funding model recognizes that not all GIS enabled software is equal. The standard 'seat' is based upon use by an agency of basic ArcGIS software (ArcView) with a value of 1.0 within the funding model. Using annual software maintenance cost within the Esri ELA as a proxy for software capability, other software seat values are based on the following factors:

- ArcView Secondary: 1.00
- ArcView Primary: 1.40
- ArcInfo Primary: 6.00
- ArcInfo Secondary: 2.40
- ArcEditor Primary: 3.00
- ArcEditor Secondary: 2.40
- Arc Extension Primary: 1.00
- Arc Extension Secondary: 0.40
- ArcPAD: 0.50
- Esri Runtime License: 0.20
- MapObjects Deployed: 0.20
- ArcMobile: 0.20
- ArcGIS for iPad, Android, etc.: 0.20
- AutoCAD 0.50
- MS MapPoint: 0.10
- Open Source Desktop S/W: 1.00

The list of desktop software 'seats' reflects the fact that GIS software capability that allows access to KCGIS Data and other enterprise services is becoming more diverse. Some users of 'runtime' licenses embedded in permitting or work order management software might not even realize that their application requires KGCIS data resources. Other 'seats' might not even be literal seats, as in the case of ArcPAD or ArcGIS for iPad or Android devices used by field personnel. The equivalency factors though ensure that all users pay a fair share for access to KCGIS Center resources. For 2013-14, the funding model is based on a total of 273.20 equivalent desktop GIS users.

- Web GIS Users: Agencies are allocated costs that benefit Web GIS users on the basis of the number of 'hits' on KCGIS Web Mapping applications within each agency. These costs are related to services that support the spatial data warehouse, front-end Web applications, training/help desk support, and priority initiatives. This community represents KCGIS end users that use Web GIS mapping and costs are based on the actual annual recorded number of 'hits' on the KCGIS Web mapping applications within each department (based on IP addresses mapped to IP address ranges assigned to county business units). For 2013-14, the funding model is based on 5,642,000 total 'hits' during 2011.
- GIS Imagery Users: Costs for the GIS imagery replacement reserve fund are allocated via eight equal shares to KCA, DDES, DOT Roads, DNRP-WLRD, DNRP-WTD, GIS Technical Committee members, desktop GIS users, and web GIS users. Since the imagery replacement program began, a significant amount of revenue has been generated from outside King County. King County benefits from this regional participation because the external agency cost share model allocate all costs for imagery products beyond the county's requirements to the external agencies. The model reduces county costs where external agency requirements overlap county requirements, by sharing the costs for overlapping requirements on an equal 'per-agency' basis.

- Esri ELM based GIS software users: Of the equivalent 273.20 desktop GIS software licenses in use within the county, 66.23 'seats' are managed by the KCGIS Center for county users on enterprise license use servers. Agencies do not need to own the GIS software, but users can 'check-out' the software to use for as long as they have a need. The KCGIS Center uses special enterprise license management (ELM) software that tracks the actual minutes of use by individual users. The total KCGIS Center cost to maintain and provide access to the 66.23 seats is divided by the total number of minutes used during the previous year, and the allocated costs charged to the user agency.

The aggregate of costs from each of these GIS user communities is allocated to each agency, to determine each agency's total share of the GIS O&M funding model. Some agencies may have costs from just one community, while others may have costs from two, three, four, five, or all six.

The 2013-14 KCGIS Center Enterprise Operations Rates budget is comprised of the revenue required to cover the allocated costs as outlined above. It also includes an additional 5.46% to cover KCIT's Mandated and Business Foundation (M&BF) costs, charged to each agency (see Appendix B). Note that the 5.46% M&BF costs are not added to external agency invoices for their funding for the KCGIS Center's regional aerial imagery project.

Once GIS Oversight Committee concurrence for the proposed budget and funding model has been secured, the budget is still subject to the same review and approval process that each fund faces for their annual budget. This process includes extensive review by the county budget office, followed by further review and approval of the proposed budget by the County Executive for his budget submittal to Council. Once approved by the Council, the budget is finalized.

Once the budget year begins, the KCGIS Center obtains POETA codes and billing concurrence from each of the agencies included in the KCGIS Enterprise Operations (O&M) funding model (budget account 55026). This concurrence is obtained via email and complies with KC Policy FIN 15-4. GIS Rate billing is performed either monthly or quarterly as agreed with each agency. Billing is executed by the KCGIS Center using EBS/AxWay Secure Transport System based Smart Spreadsheets to create usage-based interfund transfers. For more details, refer to the KCGIS Center – EBS/AxWay Smart Spreadsheet Client Billing Procedure.

GIS O&M revenue is posted as received to the KCGIS internal service fund (revenue account 44020) by the County's EBS accounting system. The 5.46% M&BF costs added to the GIS O&M rates are posted as received into the KCIT revenue account 44xxx.

GIS Client Services:

King County experience has been that all county agencies require customized, on-demand GIS services on occasion. This is true of departments with their own GIS staff (perhaps during periods of peak work load, for advanced training, or for very specialized types of service) and of departments with no integral GIS capability (perhaps needing services as simple as making a map or helping an employee learn to use a web based application).

KCGIS Center provides on-demand GIS client services to meet the unique or unanticipated needs of county business units and of external customers. 5.85 FTE will be assigned to client services for 2013 and 4.85 FTE for 2014. Typical services provided by the staff assigned to this business line include:

- GIS training
- GIS programming
- Custom mapping
- GIS data development or maintenance
- Short-term GIS staffing
- GIS consulting
- GIS needs assessment, planning, and implementation support
- GIS data sales

Because of the on-demand nature of client services work, budget projections are speculative. KCGIS includes estimated costs and revenues for GIS client services as it develops its proposed annual budget, based on current year trends, past history, and conversations with client agencies who may request

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increased or decreased client services budgeting. Budgeted costs include labor and direct client services costs (supplies, services, hardware, software, training, etc.), plus an allocated proportion of KCGIS Center overhead, management, and administration.

As the budget is developed, an hourly billing rate for the budget year is calculated by dividing total projected costs (labor, overhead, management, administration, and other direct costs) by the total number of projected billable hours. Annual average billable hours for individual client services staff are calculated by subtracting estimated employee leave and non-billable work hours from a nominal total of 2080 payroll hours per year. Specific types of leave and non-billable work hours include:

- Leave (holidays, vacation, sick leave, jury duty, FMLA, etc.)
- Personal administration time (payroll, benefits, etc.)
- KC & Div administration time (KC activity, communications, office, equipment, etc.)
- Section administration (time records, performance monitoring, meetings, etc.)
- Training & professional development
- Client services marketing and customer relationship management
- Product & service research and development

For 2013-14, the calculated annual average net billable hours per client services FTE is 1440.

The net annual estimated billable hours per client services FTE is multiplied by the total FTEs budgeted for client services work to determine total estimated billable hours. This total is divided into the total labor, supplies, management, administration, and overhead budget for client services to determine the hourly billing revenue requirement for the budget year.

The KCIT 5.46% M&BF costs are added to the hourly billing revenue requirement and then rounded, to determine the final hourly billing rates. Tiered hourly billing rates are used to recognize labor cost differences for five basic categories of GIS staff. For current GIS Billing rates see:

<http://www.kingcounty.gov/operations/GIS/ClientServices/Prices.aspx>.

Some products or services (GIS data sales, map printing, and training classes) are provided on a per unit basis. Per unit costs are calculated from the hourly billing rate, plus the cost of any consumable products or special equipment.

The KCGIS Center Client Services group also manages rental of the County's King Street Center Computer Training Facility (CTF) to non-King County users. The facility has been owned jointly by KC DOT and DNRP. Revenue from rental to non-County users is held in a KCGIS Center designated fund reserve, for future Computer Training Facility equipment replacement. For 2013-14, the KCGIS Center may take over complete responsibility for the CTF from DOT and DNRP, in which case all users of the facility will be charged rent.

In addition, a budget is proposed for other direct non-labor reimbursable costs (media, software, commercial data, contracted consulting, etc.) that would typically be billed to clients separately.

The KCGIS Center Client Services business line also includes providing Esri ELA based GIS software for dedicated use by county departments. In addition, the eight County Executive Departments are each charged to fund 0.15 FTE within client services for 'KingStat' GIS support to PSB. These Esri ELA software and KingStat GIS coats are billed on a monthly or quarterly basis (see below).

During the budget development process, KCGIS typically seeks budget commitments from departments for client services work for the coming year. For 2013 and 2014 these revenue commitments total approximately 82% and 79% respectively of the proposed client services budget. For budget purposes, an additional 6% - 9% of the proposed revenue is described as contingent from county agencies, and another 11% - 13% as contingent from outside agencies.

Even though departments commit to reserve funds in their budget for KCGIS client services work, the decision to spend budgeted funds (or other department funds if agency workload warrants) is made on a case-by-case basis by individual agency business unit managers. In effect, these managers make an individual benefit/cost analysis when they decide to spend agency funds for specific on-demand GIS client services.

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For KCGIS client services, budget review and approval does not directly involve client agencies. The KCGIS case to the budget office, Executive, and Council for this portion of the proposed budget is based on the funding reserve commitments, previous year's actual client services activity, and a recognition of a reasonable contingency to accommodate peak demand or emergency workload. This component of the proposed budget does not go through review by the KCGIS Technical and Oversight committees, but is subject to the same Budget Office, Executive, and Council review and approval process as outlined above.

Once the budget year begins, agencies are billed for GIS client services work after work is completed, or monthly for projects that may extend over two or more months.

Agencies can also prepay for GIS client services, establishing an account with the KCGIS Center that can be used to obtain future GIS training, services, or products at the rate in effect when the services are actually provided.

Once the budget year begins, the KCGIS Center obtains standard POETA codes from each of the agencies with a KCGIS client services budget (budget account 55051)

After agreed project work is completed, client billing is performed in either one lump sum, or monthly for more lengthy projects. Billing approval and POETA coding verification is obtained via email to comply with KC Policy FIN 15-4. . Billing is executed by the KCGIS Center using EBS/AxWay Secure Transport System based Smart Spreadsheets to create usage-based interfund transfers. For more details, refer to the KCGIS Center – EBS/AxWay Smart Spreadsheet Client Billing Procedure.

For Esri ELA GIS software and KingStat GIS costs, at the beginning of the year, the KCGIS Center obtains POETA codes and billing concurrence from each of the agencies responsible for these costs. This concurrence is obtained via email and complies with KC Policy FIN 15-4. GIS Rate billing is performed either monthly or quarterly as agreed with each agency. Billing is executed by the KCGIS Center using EBS/AxWay Secure Transport System based Smart Spreadsheets to create usage-based interfund transfers.

GIS client services revenue is posted as received to the KCGIS internal service fund (revenue account 44021) by the County's EBS accounting system. The 5.46% M&BF costs added to the GIS client services rates are transferred to the KCIT revenue account 44xxx on a quarterly basis.

Matrix GIS Staffing Services Unit:

Several King County departments have dedicated business specific GIS units or individual GIS staff. KCGIS Center directly manages and/or staffs GIS operations for seven divisions in the County's Department of Natural Resources and Parks (DNRP), Department of Transportation (DOT), and Department of Development and Environmental Services (DDES), and offers this service to other departments as well. Staff levels are agreed annually on a 'negotiated level of service' basis. The divisions benefit by reduced costs from pooled management and enhanced efficiency resulting from higher professional standards, cross training, redundancy, and best practices.

Each division designates a GIS matrix manager, who is responsible both for evaluating the level of business need for direct GIS services within their division, and for coordinating the assignment of allocated staff to work on specific projects. 10.95 FTE are budgeted for 2013 and 11.95 FTE for 2014. Typical services provided by this business line includes:

- Data development and maintenance
- Custom application development
- Mapping
- GIS data analysis
- End-user training and support

KCGIS includes costs and revenues for Matrix GIS staffing services as it develops its proposed annual budget. In addition to the labor and direct costs (supplies, services, hardware, software, training, etc.) described above, funding and rates include an allocated proportion of KCGIS Center overhead, management, and administration. Initial budget review and approval is with the division GIS matrix manager, as well as division and department finance managers. This process ensures that there is customer support for proposed budget, based on the business value provided by the GIS staffing services. This component of the

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proposed budget does not go through review by the KCGIS Technical and Oversight committees, but is subject to the same Budget Office, Executive, and Council review and approval process as outlined above.

The 2013-14 KCGIS Center Matrix Staff Rates budget is comprised of the revenue required to cover the allocated costs as outlined above. It also includes an additional 5.46% to cover KCIT's Mandated and Business Foundation (M&BF) costs, charged to each agency (see Appendix B).

Once the budget year begins, the KCGIS Center obtains POETA codes and billing concurrence from each of the agencies receiving GIS Matrixed staff services (agency budget account 55052). This concurrence is obtained via email and complies with KC Policy FIN 15-4. GIS Matrix Rate billing is performed either monthly or quarterly as agreed with each agency. Billing is executed by the KCGIS Center using EBS/AxWay Secure Transport System based Smart Spreadsheets to create usage-based interfund transfers. For more details, refer to the KCGIS Center – EBS/AxWay Smart Spreadsheet Client Billing Procedure.

GIS Matrix revenue is posted as received to the KCGIS internal service fund (revenue account 44022) by the County's EBS accounting system. The 5.46% M&BF costs added to the GIS Matrix rates are posted as received into the KCIT revenue account 44xxx.

Appendixes:

- A. Proposed KCGIS Center 2013-14 Expense Budget (PDF)
- B. Proposed KCGIS Center 2013-14 Rates & Revenue Budget (PDF)
- C. Proposed KCGIS Center 2013-14 Financial Plan (PDF)
- D. 2002-2011 KCGIS Center IBIS & ARMS Accounting Structure

How can I get more information?

Contact Greg Babinski, KCGIS Center Finance & Marketing Manager at greg.babinski@kingcounty.gov, or at 206-263-3753.

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